

U.S. Department of Justice

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275677

Environment and Natural Resources  
Division

BSG:AML  
DJ No. 90-11-3-1620/2

Environmental Enforcement Section  
P.O. Box 7611 Telephone: (202) 514-4213  
Washington, D.C. 20044-7611 Facsimile: (202) 616-6584

November 17, 2003

**VIA EMAIL AND REGULAR MAIL**  
**FOR SETTLEMENT PURPOSES ONLY**

John H. Phillips  
Phillips Law Firm, Inc.  
9521 Montgomery Rd.  
Cincinnati, OH 45242  
FAX: 513 985-2503

Re: United States v. Aeronca, Inc. et al.  
Civil Action No. 1:01 CV 00439  
Additional Financial Information

Dear John:

As I indicated to you a couple of weeks ago, Whitton remains the only defendant left in the above-referenced lawsuit. For several reasons, the time is ripe to try to finalize an "ability to pay" settlement with your client.

While we have copies of the previous information that Whitton submitted, in order to do an up-to-date, ability-to-pay analysis, we would like the following supplemental information:

- (1) Whitton Container, Inc. - Complete financial statements for 2002 and the first three quarters of 2003 (or year-to-date). These statements should include balance sheets, income statements, and statements of cash flows.
- (2) Whitton Container, Inc. - Tax returns for 2001 and 2002.
- (3) Miamiview Investments - Complete financial statements for 2000, 2001 and 2002.
- (4) Fair market value of Whitton's assets and Miamiview's assets as of September 30, 2003.
- (5) Ruth Whitton's shareholder distributions since 2001.
- (6) Debt analysis of Whitton and Miamiview for 2001, 2002, and through September 30, 2003.
- (7) Any other information that you believe would be useful for us to consider in undertaking our ability-to-pay analysis.

After we receive this information, it may be necessary to seek additional information and/or to hold a telephone conference call to discuss the materials submitted.

I would appreciate it if you would let me know if your client could provide this information to the United States by no later than December 5, 2003. Obviously, if the information can be provided sooner, we would appreciate it.

Thanks so much for your prompt attention to this matter.

Sincerely,

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Annette M. Lang  
Trial Attorney

cc: Mike O'Callaghan (email)